

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) – State Tax – Rates of Tax on Goods and Services – Certain amendments - Notification - Orders – Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms No.51

**Dated: 16.06.2020.
Read the following:**

1. G.O. Ms. No. 110, Revenue (CT-II) Department, Dt. 29.06.2017.
2. G.O. Ms. No. 253, Revenue (CT-II) Department, Dt. 23.11.2017.
3. G.O.Ms.No. 50 Revenue (CT-II) Department, Dt.16.06.2020.
4. From Commissioner of State Tax, Telangana, Hyderabad, letter in CCT's Ref No. A(1)/75/2017, Dt. 24.01.2020.

ORDER :

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt. 16.06.2020.

NOTIFICATION No. 28/2019 – State Tax (Rate)

In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 12/2017-State Tax (Rate), issued vide G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29.06.2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017 and as amended subsequently from time to time, namely:-

In the said notification, in the Table, against serial number 41, -

- (a) in column (3), for the figure "50", at both the places where they occur, the figure "20 " shall be substituted;
- (b) for the entry in column (5), the following entries shall be substituted, namely, -

(5)
"Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area: Provided further that the concerned department in the State shall monitor and enforce the above condition as per the order issued by the State Government in this regard:

Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of State Tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:

Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub- lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the State Tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.”.

2. This notification shall deemed to have come into force with effect from 1st day of January, 2020.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
CHIEF SECRETARY & SPECIAL CHIEF
SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)
The Commissioner of State Tax, Telangana State, Hyderabad.
The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.
The Law (A) Department.
The Principal Secretary to Hon'ble Chief Minister(NR), Government of Telangana.
The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department.
Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER